

In the claims:

Please add claims 13-17 as follows:

1. (Previously Amended) A method of fabricating a microelectromechanical system, comprising:

providing a substrate having a device layer;

etching a first trench in the device layer, the first trench surrounding a first region of the substrate;

depositing a dielectric isolation layer in the first trench to electrically isolate the first region from a second region of the substrate; and

etching a second trench in the device layer, the second trench located in the first region and defining a microstructure, and the first trench electrically isolating elements of the microstructure from each other.

2. (Previously Amended) The method of claim 1 further comprising forming circuitry in the second region of the substrate outside the first region.

3. (Original) The method of claim 2 further comprising depositing an electrical connection over the first trench to connect the microstructure to the circuitry.

4. (Original) The method of claim 1 further comprising depositing a filler material over the isolation layer in the first trench.

5. (Original) The method of claim 1 wherein the isolation layer fills the first trench.

6. (Original) The method of claim 1 wherein the substrate further includes a handle layer and a sacrificial layer.

7. (Original) The method of claim 6 wherein the method further comprises removing a portion of the sacrificial layer to release the microstructure.

8. (Original) The method of claim 7 wherein the step of etching the first trench etches through the device layer to expose the sacrificial layer.

9. (Original) The method of claim 7 wherein the step of etching the second trench etches through the device layer to expose the sacrificial layer.

10. (Original) The method of claim 6 wherein the sacrificial layer includes silicon dioxide.

11. (Original) The method of claim 1 wherein the device layer includes epitaxial silicon.

12. (Original) The method of claim 1 wherein the isolation layer includes silicon nitride.

~~23~~ <sup>24</sup> ~~13.~~ (New) The method of claim 1, wherein the step of etching the second trench includes etching a portion of the device layer that abuts the first trench.

~~1,126~~ <sup>24</sup> ~~14.~~ (New) The method of claim ~~13~~ <sup>17</sup>, wherein the step of etching the second trench includes laterally anchoring the elements to the first trench.

~~25~~ <sup>24</sup> ~~15.~~ (New) The method of claim ~~14~~, wherein the step of etching the second trench includes forming at least one movable element and at least one generally immobile element.

~~26~~ <sup>24</sup> ~~16.~~ (New) The method of claim 1, wherein the step of etching the first trench comprises inductively coupled plasma etching.

~~27~~ <sup>24</sup> ~~17.~~ (New) The method of claim 1, wherein the step of etching the second trench comprises inductively coupled plasma etching.